Secti. II-37—30,006—26-11-31.

L. S. G (1932) Department.

Ins SERIES.

G.O. No. 1089 P 14.

DATED 19-5-1932.

[Despatch Abstract.]

Accounts - Bellary Municipal Council - Refund of unspent balance of loan sanctioned for the Water Supply Scheme - Rs.22,044-11-6- ordered to be credited to Government.

***

VERY URGENT.

C.P.32.

In reply, please quote number, date and short title.

Public Works DEPARTMENT

Received ..... Registered .....

SECRETARY TO ... 21 DEC 1931 2367 PUBLIC WORKS AND LABOUR

From (Name) L.H. Greg Esquire,

(Designation) Chief Engineer, P.W.D. (Gl. B & R)

Post Box 410 , (Station) Chepauk, Madras.

Telegraphic Address Cegbar.

To The Secretary to Government

Public Works and Labour Department.

No. 3268-B , dated 18th Decr. 1931.
31-3

Sir,

ENCLOSURES

SPARE COPIES

Pgs 3-4 info

Sub:-Bellary Water Supply Scheme - Refund of the unspent balance of contribution.

The Superintending Engineer, Madras Circle reports that the Bellary Water Supply Scheme has been completed with a total expenditure of Rs.10,07,840--4--6 against the total contribution of Rs.10,29,885 placed with the Public Works Department leaving an unspent balance of Rs.22,044-11-6 to be refunded.

2. I enclose herewith copies of the correspondence noted on the margin that has taken place on this subject.

* Supg.Engr's letter No.2098-W/3696 dated 4th November 1931. Pgs 3-4 info
Chief Engineer's Memo No.3268-B/31-1 dated 27th November 1931. Pg 5 info
Exe.Engr's letter No.10793 dated 29th November 1931. Pgs 6-7 info
Chief Engineer's Memo No.3268-B/31-2 dated ~~12th~~ 3rd ~~March~~ Decr. 1931. Pg 8 info
Exe.Engr's letter No.10924 dated 3rd ~~March~~ Decr. 1931. Pgs 9-13 info
Sany.Engr's No.526-G dated 10th December 1931. Pgs 14-15 info

3. The Scheme was taken over by the Bellary Division only in July 1924.

4. The Full Power Test connected with the Scheme was carried out by the Sanitary Engineer between the years 1917-18 out of the contribution of Rs.37,500 said to have been placed with him by

the Chairman Municipal Council, Bellary during 1917-18. In November 1926 the Sanitary Engineer transferred to the Public Works Department a credit of Rs.37,500 together with an expenditure of Rs.39,876-13-10 incurred by him on Full Power Test. It is not clear from the correspondence that has taken place on the subject whether the contribution of Rs.37,500 placed with the Sanitary Engineer by the Municipal Council during 1917-18 was wholly from Government grants or whether it comprised partly loan and partly Municipal funds.

5 I request that previous orders on the subject may be referred to and the amounts to be refunded both to Government and to the Municipal Council be fixed and very early orders may be issued authorising the refund of the amounts determined by Government.

4.12.31
for Chief Engineer, P.W.D.
19/12

Encls. As noted in the margin ante.

P.W.D.

L. S. G. no.

22.12.31

22/12/31

22/12

PK/18-12-31

P. W. no.

23 DEC 1931

23677c/31-1

23-12-431

52478

Public Works DEPARTMENT.

"In reply, please quote number, date and short title."

Received ..... *Registered* .....

From (Name) H. S. Northey, Esq.,

(Designation) Offg. Supg. Engr. Madras Circle.

Post Box ....., (Station) .....

Telegraphic Address .....

To The Chief Engineer, P.W. D.

General, Buildings and Roads.

No. 2098/W/3692 *dated* 4-11-1931.

Sir,

*Sub:-Bellary Water Supply scheme - Refund of the unspent balance.

Enclosures .....

.....

.....

Spare Copies .....

*Est.Rs.941270/- C.R.No.2 of 25-26.

Suppl.Est.Rs.165000/- C.R.No.4 of 26-27.

I have to state that the Bellary Water Supply scheme has been completed and the work included in the list of completed works for August 1931.

2. The total outlay incurred on the scheme is Rs. 10,07,840-4-6 against the total amount of contribution of Rs. 10,29,885/- that was placed at the disposal of the P. W. D. in the following proportion:-

		Rs.
(a)	Grant	7,31,16
(b)	Loan	2,61,220
(c)	Municipal Funds	37,500
	Total Rs.	10,29,885

3. The unspent balance that now requires to be adjusted is Rs. 10,29,885-0-0 - Rs. 10,07,840-4-6 or Rs. 22,044-11-6. If the readjustment of this unspent balance is to be in the ratio of ¾ : ¼ in accordance with Memorandum from the Local Self Government Department (Public Health) No. 39788-2-D-2-PH dated 16-11-1927 communicated with Endt. No. 2623-B/27-1 dated 2-12-1927, the amount to be refunded to the Municipality works to Rs. 22,044-11-6/4 or Rs. 5,511-2-11 nearly.

4) The adoption of this ratio for the refund to the Municipality does not seem to be correct in as much as the sum total of contributions under Loan and Municipal Funds (viz) Rs.2,98,720/- works out to the grant of Rs. 7,31,165/- in the proportion of .4 or 2/5 nearly. If the refund of the unspent balance is to be in the ratio of ¾ : ¼ irrespective of the fact that the grant and loan are not in this proportion, the amount to be refunded to the Municipality will be Rs. 5511-2-11 as stated in para 3. If it is decided that the refund is to be in the proportion of the contributions by Government and the Municipality, the grant of Rs. 20,086/- referred to in the concluding sentence of para 2 of Local Self Government Memo. communicated with Chief Engineer's Endt. No. 2623-B/27-1 dated 2-12-1927 will also have to be taken into account, although the same has not passed through the accounts of the Bellary Division. Please also see this office Endt. No. 1684 W dated 30-8-30.

5) I therefore request that the actual amount to be refunded to the Municipality may please be fixed and that the sanction of Government may be obtained thereto with reference to para 476 of the Madras P. W. Account Code, as the Chairman, Municipal Council, Bellary, has already applied for the refund of the amount due to the Municipality.

H. Narayana
4-11-31

for Offg.Supg.Engr.Madras Circle.

PA/4/11.

C.N. 36.

PROCEEDINGS / MEMORANDUM OF THE Chief Engineer,P.W.D.(Gl. Buildings & Roads).

Post Box No. 410 *Telegraphic Address* Ceghar.

Name ~~F.T.P. Talsh~~ L.H. Greg. Esquire.

No. 3268-B /31--1 *dated* 27th November 1931

Short title Bellary Water Supply Scheme - Refund of unspent balance

READ—the following :—

It is stated that the above scheme has been completed with a total outlay of Rs.10,07,840-4-6. The Executive Engineer, Bellary Division is requested to report very urgently whether the above expenditure is inclusive of the grant of Rs.20086-4-9 referred to in the concluding sentence of para 2 of Local Self Government Memo No.39788-2-D-2.P.H. dated 16th November 1927(communicated with Chief Engineer's No.2623-B/27-CR dated 2nd December 1927) and stated to have been spent by the Municipal Council prior to 1924 or whether it represents the expenditure incurred solely by the Public Works Department on the scheme after its transfer to Public Works Department.

If it is the latter the Executive Engineer is requested to ascertain from the Chairman, Municipal Council now the grant of Rs.20086-4-9 referred to was utilised and submit a report on the point.

L H Greg
~~F.T.P. Talsh~~,
Chief Engineer,P.W.D.
General Buildings and Roads.

To the Executive Engineer, Bellary Division.
Copy to the Superintending Engineer, Madras Circle.

PK/19-12-31

C.F. 32.

In reply, please quote number, date and short title.

Public Works DEPARTMENT.

Received ..... *Registered* -

From (Name) W.J.Davis Esquire, B.Sc., B.Eng.,

(Designation) Executive Engineer, Bellary Division,

Post Box ....., (Station) Bellary.

Telegraphic Address .....

To The Chief Engineer, P.W.D.

General Buildings and Roads.

Madras.

No. 10793 , *dated* 29th Octr 19 31

Sir,

ENCLOSURES.....

.....

.....

SPARE COPIES.....

Sub:- Bellary water supply scheme - Refund of unspent balance -

Ref:Your Memo No.3268-B/31-1, dated 27the November 1931.

The above scheme was started by this Division in July 1924. The total outlay of Rs.10,07,840-4-6 in question is made up of Rs.9,67,963-6-8 expended by this Division, and Rs.39,876-13-10 spent by the Sanitary Engineer on Full Power Test from the contribution amount of Rs.37,500 placed at his disposal by the Chairman, Municipal Council, Bellary during 1917--18.

This contribution amount of Rs.37,500 together with the expenditure incurred by the Sanitary Engineer on Full Power Test was transferred to this Division by him in November 1926.

The scheme having been started by this Division only in July 1924, the grant of Rs.20,086-4-9 stated to have been utilised prior to 1924 is not included in the expenditure of Rs.9,67,963-6-8. It is not known if this amount forms part of Rs.39,876-13-10

spent by the Sanitary Engineer on Full ~~Test~~ Power Test.

However the the Chairman, Municipal Council, Bellary has been addressed on the subject and on receipt of reply from him, the information required will be furnished.

Sd/ W.J. Davis.

Executive Engineer,
Bellary Division.

PK/19-12-32

C.P. 36.

PROCEEDINGS / MEMORANDUM OF THE Chief Engineer, P.W.D. (Gl. Buildings & Roads)

Post Box No. 410 *Telegraphic Address* Cegbar.

Name L.H. Grey. E.W.P. Talsh Esquire.

No. 3208-B/31--2 *dated* 3rd December 1931

Short title Bellary Water Supply Scheme - Refund of unspent balance of contribution.

READ—the following :—

The Executive Engineer, Bellary Division reports that the Full Power Test on the above scheme was carried out by the Sanitary Engineer prior to 1924 and that the expenditure of Rs.39,876-13-10 incurred by the Sanitary Engineer together with the contribution of Rs.37500/- placed with him(Sanitary Engineer) was transferred to the Bellary Division in November 1926.

The Sanitary Engineer is requested to report very urgently whether the expenditure incurred by him is inclusive of the grant of Rs.20,086-4-9 referred to in the concluding sentence of para 2 of Local Self Government Memo No.39788-"D2.P.H. dated 16th November 1927 or not.

The information is required in order to determine the amount of refund of the unspent balance of contribution on the scheme both to Government and to the Municipal Council.

L.H. Grey.
~~E.W.P. Talsh~~,
Chief Engineer, P.W.D.
General Buildings and Roads.

To the Sanitary Engineer to Government.

PK/19-12-31

9

C.F. 32.

In reply, please quote number, date and short title.*

Public Works DEPARTMENT.

Received ..... *Registered* ....

From (Name) T.J.Davis Esquire, B.Sc., B.Eng.(Hons.)
(Designation) Executive Engineer, Bellary Division.
Post Box ....., (Station) Bellary.
Telegraphic Address .....

To The Chief Engineer,
General Buildings and Roads,
Madras.

No. 10924 , *dated* 3rd Decr. 19 31

Sir,

Enclosures .....

One ~~copy of Chairman's~~ letter No.1381/2-12-31 together with Spare Copies copies of enclosures.

Sub:- Bellary Water supply scheme -Refund of the unspent balance.

In continuation of this office No.10793, dated 29th November 1931 I submit herewith a copy of letter G.C.Ref.No.1381, dated 2nd December 1931 from the Chairman, Municipal Council, Bellary together with copies of letters accompanying the same. From this correspondence it transpires that the grant of Rs.20,086-4-9 in question forms part of the expenditure of Rs.39,876-13-10 incurred on Full Power Test by the Sanitary Engineer against the grant of Rs.37500/ placed at his disposal by the Chairman, Municipal Council, Bellary during 1917--18 and subsequently debited to this Division by book adjustment in November 1926.

It is also brought to your notice that the distribution for the total contribution of Rs.10,29,885 as taken in the books of the Municipality is between grant and loan only, as Rs.7,57,165 and 2,72,720 respectively. This does not agree with the distribution printed in Cols.9, 10 and 11 of the Budget for 1932-33.

The differences are explained as follows:-

1. The sum of Rs.37,500 spent on Full Power Test has been taken under grant by the Municipality whereas it has been treated as Municipal funds in the Budget.

2. The grant of Rs.11,500 sanctioned in G.O.No.646 P.H. (A) dated 23rd March 1925 has been taken under loan funds by the Municipality while it has been incorporated under grant in the Budget

Sd/- W.J. Davis,
Executive Engineer,
Bellary Division.

PK/19-12-31

Copy of letter No.1381/2-12-31 from the Chairman, Municipal Council, Bellary to the Executive Engineer, Bellary Division.

Ref.Your letter No.10792 dated 28th November 1931 I enclosed herewith a copy of reply dated 24th November 1927 given to the Government Memorandum No.39788-2-D-P.H. which furnishes you with the information required. This amount forms part and parcel of 37,500 referred to in para (2)-(c) of your letter No.9363, dated 10th October 1931 addressed to the Superintending Engineer Madras Circle. This amount was spent on Full Power Test during 1918-19 etc.

For your information I enclose a copy of this office letter No.G.C.955 dated 30th November 1931 addressed to the Superintending Engineer on your reference No.9363, dated 10th October 1931.

Enclosures:- (1)

Copy of letter No.Nil, dated 24th November 1927 from the Chairman, Municipal Council, Bellary to the Secretary to Government, Local Self Government Department, Madras.

Ref:Govt.Memo No.39788-2D-2-P.H. dated 16th November 1927.

The position set out in para two of the above memorandum is correct and the sum of Rs.20,086-4-9 referred to therein comprises the expenditure of Rs.20,079-4-9 incurred in 1918, 1919 and 1920 on the Full Power Test at Hagari and Rs.7/- T.A. paid to the Special Overseer in May 1918. for having gone to Hagari to inspect the wells.

2. Out of the grant of Rs.7,31,165 referred to in para 3 of the above memorandum, only Rs.7,19,665 was actually paid to the credit of this Municipality and this amount in return was

placed at the credit of the Public Works Department in the months noted below.

Months & year.			amount placed at the credit of P.W.D. Rs.
September	1924.	...	59,500
October	1924	...	1,47,700
January	1925	...	1,30,300
July	1925	...	2,00,000
January	1927	...	32,165
June	1927.	...	1,50,000
		Total.	Rs.7,19,665

The difference i.e. Rs.11,500 represents the grant sanctioned for Water Works in G.O.No.646.P.H., dated 23rd March 1925. This amount was not adjusted within the financial year of 1925-26. In this connection the the attention of the Government is invited to this office reference Sc.73, dated 10th May 1925 wherein particulars as to how this amount was not adjusted are given.

Enclosure No.II.

Copy of letter NO.G.C.955, dated 30th November 1931 from the Chairman, Municipal-Council, Bellary to the Supg.Engineer, Madras Circle.

Ref: Letter No.9363, dated 10th October 1931 of the Executive Engineer Bellary Division regarding the refund of unspent balance of Rs.22,044-11-6 of the contribution paid for Bellary Water-Supply Scheme.

I request you to kindly let me know the amount of the unspent balance of the contribution to the refund to the Council and whether there is any likelihood of its being paid by the end of this month. If not I request you to let me know at what stage the correspondence now stands.

I wish to point out that the figures of Rs.7,31,165 and Rs.2,61,220 shown under (a) Government grant and (b) loan in para 2 of the above letter do not at all agree with the

the figures shown in the account books of this office which are supported by the Treasury ~~xxwxxdx~~ chalans in token of naving paid the said amounts into the Treasury towards the credit of the P.W.D. The amounts as per this office account books being Rs.7,19,665 and ~~Rxxxxxxx~~ Rs.2,72,720 respectively. The total amount of Rs.10,29,88 shown as deposited agrees with the figures shown in the ~~xxxxxx~~ account books ~~being Rs.7,19,665 and~~ Rs.10,07,840-9--0 in round figures nas been incurred. This expenditure ~~has~~ to be apportioned in the ratio of ¾:¼ referred to in the above letter between the Government grant and the loan. Hence the expenditure under Government grant and loan should be Rs.7,56,880 and Rs.251960 respectively. Including Rs.37500 spent in 1916-17 etc., from the balance of special grants under the Government grant, the grant received from Government on account of this scheme will work up to Rs.7,57,165. The lon amount deposited for this work is Rs.2,72,720. Deducting the expenditure from Government ~~xxxxxxxxxx~~ amounts deposits from Government grants and loan the refu due to the Government and the Council is Rs.1285 and Rs.20,760 respectively. I therefore request you to kindly address the Government and get the refund of Rs.20,760 due to the council as early as possible.

PK/19-12-31

C.F. 32.

In reply, please quote number, date and short title.*

Public Works DEPARTMENT.

Received ..... *Registered* .....

From (Name) G.V.Rao Esq., B.Sc.,A.M.I.C.E.,

(Designation) Sanitary Engineer to Government,

Post Box....., (Station) Triplicane, Madras.

Telegraphic Address Santenger.

To The Chief Engineer,P.W.D.,

General Buildings and Roads, Madras.

No. 526-G , *dated* 10th Decr. 19 31

Sir,

ENCLOSURES.

SPARE COPIES.

Bellary water supply scheme-Refund of unspent balance of contribution.

Refce: Your Memo No.3268-B/31-2 dated 3-12-1931.

Please see my U.O.No.163-G dated 12th March 1929. The actual contribution placed at the disposal of this department by the Chairman, Municipal Council, Bellary for carrying out the full power test was Rs.37,500/- out of which a sum of Rs.16,300/- was found clearly from the unspent balance of provincial grants available with the Council. There is no definite information in this office as to the source from which the balance of the contribution(i.e. Rs.21,200) was found.

In Local Self Government Memo No.39788-2-D P.H. dated 16th November 1927 it is stated that the Council could have paid from the balance of provincial grant with it, only Rs.20086-4-9 for the water supply scheme, so that the balance of Rs.17413-11-3 to make

up Rs.37,500 should have been paid by the Council from its own funds.

G.V.Rao.
Sanitary Engineer to Govt.

PK/19-12-31

Office of the Chief Engineer, P.W.D.
General, Buildings and Roads,
Chepauk, Madras.

15 JAN 1932
175C

ENDORSEMENT No. 3268-B/31-4. dated 12th January 1932.

(By L.H. GREG, Esq., Chief Engineer, P.W.D.,
(General, Buildings and Roads)).

****

Bellary Water Supply Scheme - Refund of unspent balance of contribution.

Copy submitted to Government in continuation of letter No.3268-B/31-3. dated 18th December 1931.

for Chief Engineer, P.W.D.,
General, Buildings and Roads.

To the Secretary to Government,
Public Works and Labour Department.

S.K.A.15-1-32.

175C/32-1
18.1.32

SECRETARY TO GOVERNMENT
18 JAN 1932

Copy of letter No.G.C.955/18-12-31 from the Chairman, Municipal Council, Bellary to the Ex.Engineer, Bellary.

Ref: Your letter No. 11113 dated 12-12-31 re: Bellary Water Supply Scheme - Unspent balance.

With reference to para 2 of your letter, I have to state that Rs.11500/- referred therein was not drawn at all and was not placed at the disposal of the Public Works Department. The Government orders wherein grants were sanctioned in each year is noted in the margin for your information. From this it is evident that the total amount of grant received is only Rs.7,19,665 and not Rs. 7,31,165. From the perusal of G.O.No. Mis.418 PlH. dated 13-2-1929 a copy of which is enclosed for your information it is observed that the loan granted by the Government is Rs. 2,72,720 and not Rs. 2,61,220 as stated by you.

If as stated by you Rs. 37,500/- is treated as contribution from Municipal funds, the amount to be refunded will be still more than what was pointed out in my reference on G.C.955 dated 30-11-1931. The books of this office show that this sum was met from the Govt. grant balances available with the Council during the years previous to 1928. This has reference to Government Memorandum No. 39788-2.D-2.P.H. dated 16-11-1927 referred to in your letter No. 10792 dated 28-11-1931.

G.O. No.	Date.	Amount.
1243 P.H.	1-7-24	59500
1358 "	24-9-24	147700
1980 "	23-12-24	130300
1150 "	1-6-25	200000
2266 "	21-12-26	32165
1003 "	19-5-27	150000
	Total Rs...	719665

No.14 dated 4-1-32.

Copy submitted to the Superintending Engineer, Madras, for information in continuation of this office No. 11114 dated 12-12-31.

Sd) C.T.Davis,
Ex.Engr. Bellary Divn.

No. 26W/3696 / 8-1-32

Copy forwarded to the Chief Engineer, P.W.D. (G.B.&R) for information with reference to para 4 of letter No. 3268-B/31-3 dated 18-12-31 to the Secretary to Government, P... & L.G. Dept.

for Offg.Sup. Engr.Madras Circle. 7-1-32

Pn/7/1.

16

C.F. 30.

DEPARTMENT.

Received 3 MAR 1932 19 . *Registered* 9506. 19 .

Subject.

Explaining to the Government the actual amount of unspent balance to be refunded.

ENCLOSURES.
No.
Spare copies

S.C.No. 84. 32

Station Bellary, *Dated the* 1-3-32 19 .

From (Name) M.R.R.Y. C. Balaji Rao Garu B.A.B.L.
(Designation) Chairman Municipal Council.

To The Secretary to the Government of Madras,
LOCAL SELF GOVERNMENT Department.

Sir,

Ref:- G.O. No. 367 P.H. dated 23-2-32.

.....

Refering to para 2 of the above G.O. I have to point out that the refund of the unspent balance of the loan placed at the disposal of the Public Works Department for the Bellary Water Supply Scheme due to the Council is not Rs. 22000/- but it is Rs. 39410/- when ~~rended~~ rounded to the nearest ~~tens~~ lens of rupees As the amount of Rs. 37500/- spent on full power test was treated as Government Grant expenditure instead of treating only Rs. 20090/- as seperate expenditure from Government Grant and Rs. 17410/- as expenditure from the Municipal funds. This has reference to Government Order No.877 M dated 29-5-1918

where in only Rs. 37,990 was shown as ear marked for water supply scheme. In this office letter refered to ~~xxxxxx~~ in the above G.O. it has been clearly explained that the expenditure of Rs. 17410/ - incurred in 1916-17 and 17-18 On the full power test was met from Municipal funds. As there are several bills amounting to Rs. 23,009/- yet to be paid towards the supply of pipes to Brucepet extension (water supply) scheme I request the Government to kindly order that this unspent amount be placed at the credit of the Council as early as practicable so that the outstanding bills of the water supply extension scheme be paid before 31-3-1932.

E1 P H
1052 a-1
19-3-32

Vice-Chairman. 4.3.32

70

B1

ASST. SECRETARY TO GOVERNMENT
16 MAR 1932
L.S.G. DEPT.

600

INDIAN POSTS AND TELEGRAPHS DEPARTMENT

MADRAS
16 MAR 32
G.P.O.

NOTICE

This form must accompany any inquiry made respecting this Telegram.

Charges to pay.	
Rs.	As.

R. 10876.

(To be handed in at Office of Origin.)	Date.	Hour.	Minute.	Service Instructions.	Words

TO Local Madras

Received at H. 14 M. 25

attention invited DC 54 first D/- March. Pray. Sanction early Refund expedit- Pur-D water works go no 567 L.S.G 23/2/32 E.&F. 713 Commcil -

N. B.—The name of the Sender, if telegraphed, is written after the text.

put
a,

L.S.G.(4) Deptt

The main file referred to in the Telegram above has been sent to Finance with L.S.G.O. no 5247 S - 3 E. P.H. d 14-3-1932. This may also be sent to Finance in Continuation.

L.S.G. No 10876-1 E. P.H

18-3-32

Add.

18/3

RJ

18/3

Fin

ASST. SECRETARY TO GOVT.
19 MAR 1932
FINANCE DEPT.

Add 18/3

L 1669

21

L.SG(P.H) Dept

CN 52478

Subject-

Bellary Water Subply Scheme - Refund of unspent balance.

D.S.

Hr 1-2 CF

Please see the Chief Engineer's letter below. He reports that the Bellary water subply Scheme has been completed with a total expenditure of Rs 10,07,840-4-6. As the Contribution actually placed at his disposal from Provincial and Municipal funds amounted to Rs 10,29,885, it is reported that a balance of Rs 22,044-11-6 remains unspent. This amount has to be refunded to the Govt and the M'cl in proportion to the Contributions paid by the Govt and the M'cl respectively. As the Chief Engr is not in a position to determine the share of the unspent balance due to the Govt and the M'cl, he requests Govt that the previous orders on the subject may be referred to and the amounts to be refunded both to Govt and the M'cl may be fixed and orders may be issued authorising the refund of the amounts as determined by the Govt.

1 cf.

1 2 cf

1 5 f (W)

2. The Govt have agreed to Contribute 75% of the Capital Cost of the scheme. The M'cl is

therefore liable to contribute only 25 p.c. of the cost of the Scheme. It does not appear that the expenditure of the unspent balance can also be fixed in the ratio of $\frac{3}{4}$: $\frac{1}{4}$ respectively as the actual Contribution placed at the disposal of the P.W.D from Provincial ~~funds~~ and the municipal funds does not work out at the same ratio.

2-So far as the Provincial Share is concerned ~~the following amounts have been disbursed~~ it has been accepted that the following amounts (W) 18 of G.O. dt. 19.1.27 have been disbursed to the Mpal Council placed at the disposal of the P.W.D.

	G.O. & Date	Amount.
(W4)	1243 P.H. d 1-7-24.	59,500.
(W6)	1358 P.H. d 24.9.24	1,47,700
(W1)	1980 P.H. d 23.12.24	1,30,300.
(W2)	1175 P.H. 1-6-25	2,00,000
(W3)	2266 P.H. 21-12-26	32,165
(W5)	1093 P.H. 19.5.27	1,50,000
		7,19,665

The Superintending Engr ~~also~~ includes under the above head a sum of Rs 11,500 sanctioned in G.O. No 646 P.H. d 23.3.25 which, if accepted, would (A) bring the Provincial Share up to Rs 7,31,165. It has however been pointed ~~out~~ out by the C.M.C. in his letter on p 17 Ref. that this amount (Rs 11,500) has not been drawn at all. This position

Bom p 17 ff

~~may be accepted~~. position has already been reported to Govt and accepted – p.6 of 8.6 No. 1115 P.H & 1.6.25.

(W2)

3. As regards municipal funds ~~the amount~~ it is admitted that a sum of Rs 2,61,220 has been placed at the disposal of the P.W.D from loan funds. The Chairman however points out that the total loan sanctioned by Govt is Rs 2,72,720 ~~and~~ This ~~figure~~ may be accepted as Corrected in view of the orders issued in G.O.No 418 P.H dt 13.2.29. The total amount of grant and loan thus drawn and placed at the disposal of the P.W.D amounts to Rs 7,19,665 + Rs 2,72,720 or Rs 9,92,385 only. As the amount actually placed at the disposal of the P.W.D is reported to be Rs 10,29,885 the question has been raised as to ~~from~~ account to which the difference viz Rs 37,500 ~~should~~ should be credited. The Superintending Engr has credited this amount to Municipal funds. This view is not ~~accepted~~ accepted by the Chief Engr.

3. It is however reported that the sum of Rs 37,500 represents the actual contribution placed ~~by the Board~~ at the disposal of the P.W.D by the Board for carrying out the Full Power Test. The C.O.C. Bellary ~~Corporation~~ that reports that the Account Books of his office show that this amount was met from the

Govt. grants balances available with the Council during the years previous to 1922. The Sanit Engr however does not agree with this Views. He draws attention to memo No 39785-2 D P.H dd 16th Nov 1927 in which it is stated that the Council could have paid from the balance of Provincial's grant with it, only Rs 20,086-4-9 for the water Subply Scheme so that the balance of Rs 17,413-11-30 to make up Rs 37,500 should have been paid by the Council from its own funds. If this Views is accepted it will be found that the Provincial share of the Contribution placed at the disposal of the P.W.D would Amount to Rs 7,19,665 + Rs 20,086^{5} or Rs 7,39,751^{0}-4-9. The Municipal Council's share of the actual Contribution would Amount to Rs 2,72,720 + Rs 17,413^{5} or Rs 2,90,133^{5}. These figures tally with the ~~statement~~ figures quoted in the notes on ~~No~~ 17 of G.O No 2554 P.H dd 14-12-27. It is therefore submitted ~~from the above~~ that the Provincial share of the total Contribution of Rs 10,29,885 placed at the disposal of the P.W.D may be ~~allotted~~ fixed at Rs 7,39,751^{0} and the Municipal Council's Share at Rs 2,90,133^{5}. On the

Hlth Of. Mr 5-6-9 (W)

B

(W)

basis of the 3/4 grant the Govt's share of the total expenditure amounts to Rs 10,07840×3/4 or Rs 7,55,880. The Municipal Council's share amounts to Rs 2,51,960 only. The excess amount paid by the Mcl from its funds, therefore, comes to Rs 2,90,133 - Rs 2,51,960 or Rs 38,173.

If the above view is accepted, it would appear that the entire unspent balance of Rs 22,044-11-6 should be refunded to the Mcl. The Govt are not, therefore, eligible for any share of the unspent balance. On the other hand, they should make good to the Mcl a sum of Rs 7,55,880 - Rs 7,39,751 or Rs 16,129 in addition to the sum of Rs 22,044-11-6 referred to above.

Before issuing final orders on this subject the remarks of the Accountant may be invited as to whether the position as stated above is correct. He may be requested to treat this reference BBK as formally urgent.

30/6/52

The Fin^ce Dept may be consulted as to whether they accept the adjustment of the accounts as stated above. If so, the sum of Rs 22,044-11-6 now available with the C.E. may be taken as a refund

Refund of a portion of the loan already taken by the Council for this scheme, (as suggested by Fin in another file) and as regards the Addl amount of Rs 16,129 still payable to the Council, Fin^ce may be requested to state whether that amount also may be taken as a refund of a portion of the loan or whether they will agree to make a grant of it to the Council when funds become available.

Vide 'E' on page 5 ante

Vide

Sd
2/2

Sd
2/2/32
Jm

L S G R
5268-1E, Pt
3-2-32

Finance (Exp).

Bellary water supply scheme.

The Government undertook, as a special case, to contribute from Provincial funds, 75 per cent of the capital cost of the scheme.

The Municipal Council proposed to meet its share (25% of the cost) partly from its own funds and partly by taking a loan from Government.

2. The Chief Engineer has now reported that the

FINANCE DEPT. 3 FEB 1932

See 'R' on page 5 ante W 2554 19-12-27
C 490 Exp
3-2-32

cf. 'B' on page 3 C.F

page 1 C.F

Fys 1C F.

the work has been completed at a total cost of Rs 10.08 lakhs against a sum of Rs 10.30 lakhs placed at the disposal of the P.W.D. by the Municipal Council, leaving an unspent balance of .22 lakh. He asks for orders as to how much of the unspent balance should be refunded to Govt. and how much to the Municipal Council.

para 5 on p 2C.F

3. L.S.G have noted that the entire unspent balance of .22 lakh will have to be refunded to the Municipal Council and that Govt. will have to pay in addition a sum of .16 lakh to the Municipal Council. From their notes, however, it will be seen that L.S.G. are not quite sure of their figures. Submitted that they may be requested to ask the Examiner of Local Fund Accounts to examine the accounts and report to Government the amounts placed at the disposal of the P.W.D. from (1) Govt. grants (2) Govt. loans and (3) Municipal funds.

10.2.32.

10.2.32.

13.2.32

Fin: Ces: 4908 Exp-1
15.2.32

13 FEB 1932

06.175

L.S.G (PH) Dept.

Please see the note above by the Finance Dept. The Examiner of Local Fund Accounts may be requested to furnish the information required

28

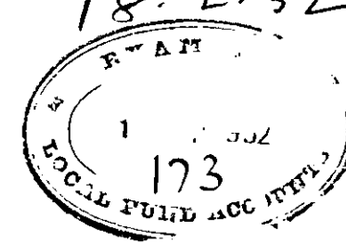
at 'A' of the note by the Finance Dept on p

7 ante.

RSH
17/2 MSD
17/2

Examined 4

L.S.G.P.
52478-2 E, P.H.
18.2.32



Examiner's Office.

The Appropriation Register of 1916-17 and other records available in the Municipal office, Bellary, show that the following amounts were placed at the disposal of the P.W.D. for the Water Supply Scheme:-

(1)	From Government Grants.	Rs.7,39,750- 4- 9
(2)	,, ,, Loans.	2,72,720- 0- 0
(3)	,, the Water and Drainage Tax Fund of the Municipality.	17,414-11- 3
		Rs.10,29,885- 0- 0

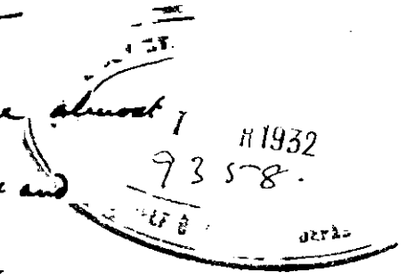
IE ~ 10 of 5 above.

L.S.G.(P.H)U.O.

4/3/32

Exam UO 173-1
7-3-32
(with put up files)

L.S.G.(P.H) Dept



The figures given by the Exam^r. are almost the same as those noted on fol 4 and 5 ante. The file may now be returned to Fin^l. Dept.

MSD
8/3

8/3

8/3

BSR
8/3

Detained as a letter has come for which ... and ... from the ...

P.T.O

~~88.~~

4.18.1934

Since the file was submitted, the C.M.C. Bellary has forwarded a letter to the Govt. in which he points out that the amount due to the Mcl on account of the excess Contribution towards the expenditure on the Water Subply Scheme is Rs 39,410 and not Rs 22,000 as stated in G.O.No 367 P.H. d 23.2.1932. He therefore requests Govt. to order this Amount to be placed at the Credit of the Mcl before 31-3-1932.

(B)

~~2. The sum of Rs 39,410 is arrived at by the chairman by adding Rs 17,410 to Rs 22,000~~

2. The additional amount referred to by the chairman viz Rs 39410 - Rs 22,000 or Rs 17,410 represents the Council's Contribution from the Water & Drainage tax towards the expenditure on the Yield test incurred in 1916-1918. This amount has already been taken into account in determining the respective shares of the Council and the Govt. as explained in para 3 of the notes on pp 3-5 ante, the exact amount therefore due to the Mcl is Rs 38,175, as stated at 'P' on p 5 ante. It is proposed to treat the sum of Rs 22064-11-6 now available with the C.E. as a repaid of a portion of the loan already taken by the Mcl and to

See also (3) on p 8 ante

4.19.1934

4.5.6.1934

30

~~Board's decision~~ to Consult Finance as to whether the additional amount viz Rs 16,130 still payable to the Council may also be taken as a refund of a portion of the loan or whether a grant of this amount may be given to the Mcd. In the Circumstances now represented by the Com.r. Bellary in his letter on the 18-1-32 cf it is submitted for orders whether the Finance Dept may be requested to state also whether the sum of Rs 22044-11-6 ~~now~~ available with the C.E. may be ordered to be ~~placed at the~~ Credited to the Mcd and the balance may be given as a grant. When funds are available. | B | G.

P.S.H
14/3
14/3

14/3/32

L.S.G.M.
52478-3 E.P.H.
14-3-32

14 MAR 1932
FINANCE DEPT.

RCJ

10655 GP
14.3.32

P.T.O.

(Previous Fin.note on pp26&27 above.)

para:1 mp. I.C.F.

The actual cost of the Bellary water supply scheme is 10.08 lakhs; but a sum of 10.30 lakhs was placed at the disposal of the P.W.D. from the following sources:-

page 8 above.

	Lakhs.
(1) Grant given by Govt.	7.40
(2) Loan given by Govt.	2.73
(3) Municipal Council's own funds.	.17
Total	10.30

para:1 mp I.C.F.

The P.W.D. have an unspent balance of .22 lakh.

2. Govt.grant. The total grant payable by Govt. is (¾ of 10.08 lakhs, =)7.56 lakhs. Deducting the sum of 7.40 lakhs already paid, a grant of .16 lakh has yet to be paid. The expenditure is debitable to "41.Civil Works-Grants-in-aid" and it cannot be treated as a refund of portion of the loa due to Govt. from the Municipal Council.

item (1) in para:1 above

See B mp.1D above

'G' on page 10 above

This deptt. may agree to the proposal of L.S.G. to give an additional grant when funds become available. Instead of paying the amount to the Municipal Council it may be adjusted against the loan due to Govt.

3, Loan given by Govt. The Municipal Council's share of the cost is (¼ of 10.08 lakhs)= 2.52 lakhs of which .17 lakh was met from the Municipal Council's own funds. The balance of 2.35 lakhs is chargeable to the loan funds, viz.2.73 lakhs. The unspent balance of the loan is therefore (2.73 - 2.35) .38 lakh. Against this, there is an unspent balance of .22 lakh with the P.W.D. out of the amounts placed at their disposal.

see item (3) in para:1 above

+see item (2) in para:1 above

The

32

The P.W.D. may be asked to credit this sum (.22 lakh) to Govt. ~~and the account may be debited~~ in part repayment of the loan due to Govt by the Municipal Council. A

19.3.32.

22.3.32

S

Dy No 1035 G Estt-I
26.3.32.

P.W.R. Dept

A draft o.m. informing the C.E. as at A above is put up. ~~If~~ the file may be sent to L.S.G. ~~for taking action~~ for perusal before issue.

31/3/32

[After issue of the memo, this file will be returned W.D.S.A. for taking further action]

31/3/32

1/4.

ACCT. EXAMINER I.W. & L. DEPT. 1244 C 28 MAR 1932 PUBLIC WORKS AND LABOUR DEPT.

B

Pwmo 1244 C/32-I
1.4.32

STATE TO - 1 APR 1932 12693.

L.S.G. (P.H.) Dept

May be perused and returned to P. W. D. w.

1/4

2/4/32

ACCT. EXAMINER I.W. & L. DEPT. C 4-APR 1932 1312 PUBLIC WORKS AND LABOUR DEPT.

May issue

1/4

S-2478-4 E.P.H.

2-4-32

p. 3 of Mg(T)

(K)

Memo 10.5.32 - IEPB and
15.5.32
page 19c.F..

Narazon
p. 11 above

A

23/5/32

Is it necessary that strictly speaking there should be an order in this case under Rule 11(c) (a) of the Local Authorities Loans Rules. This order should, presumably, issue in Lsh. the dept already part of which department being suitably modified to fit in with the terms of the Rule stand to above.

2. Incidentally I find that the CMC expects to pay some of his bills for the Banquet extension and of this sum of Rs 22 000 and odd. L.S.G. have already turned down a request for a further grant for the extension: and Govt propose to adjust the balance of the grant on the completed work against the loan due to Govt, when

3C

Friends became more and more liable! L.S.F
I will, no doubt, consider of the
necessary steps already done
so — whether in the
circumstances the
Rs 22,000
should immediately be credited
to Govt — in repayment
of the loans and the
Chairman communicated
in meeting, his letter
for the extension work.

M.
6.4

Secy

P.T.

Puno
1244C/32-2
6.4.32

SECRETARY TO GOVT
6 APR 1932
13346

Secy
6/4

P.T.O

L.S.G. (PH) Dept

O.S.

Please see the note by the P.W.D. Secy on pp 13-14 ante. As regards the suggestion in para 2 of the note, viz to credit the unspent balance to the Council's account so as to enable it to meet the expenditure on the Bruceptallah Extension Scheme, reference was made to the Council's request in the note on p 10 ante. the Finance Dept held that the amount should be credited to Govt in part payment of the loans due to Govt. It is submitted that this appears to be the proper procedure under R. 11 (IV)(a) of the Rules framed under Local Authorities Loans Act 1914. Further the Bruceptallah Extension Scheme is an independent Scheme and It is executed by the Mcd through its own agency and the grant is payable only on the post payment system. No loan is payable to the Council on this account. the savings referred to above under Considered relate to the main Scheme executed by the P.W.D. and they cannot be utilised for expenditure on a new Scheme.

'A' on p. 12 ante

(11)
page 39 Go 669 dt 9.5.29

I have sent a copy of the L.A. Loans Rules immediately available but I have a vague recollection that Govt might by a special order permit it. Perhaps I am wrong Sd.

2. As regards the statement at 'A' on p 13 ante it is submitted that the actual excess loan sanctioned to the Mcd amounts to Rs 38 lakhs. the actual savings available

25

with the C. E amounted only to Rs 22,000 and odd because the Grant payable by the Govt was not paid in full. If the balance of the grant due viz Rs 16 lakhs is now paid, the Council would again be required to refund an equivalent amt to the Govt towards the excess loan refunded as above. In order to avoid circumlocution: it is proposed to sanction a grant and at the same time to adjust the amount against the loan due to Govt. This procedure appears to be the most suitable.

3. Necessary orders for the refund of the instalment balance may now be issued in this Dept as suggested by the P.W.D. Secy. A draft order is put up for approval. Sir may issue after perusal by the P.W.D and Finance.

Para 1 of the proposal. The Commissioner is requested to send proposals with a view to the refund of the excess loan of Rs 16 lakhs till a decision is arrived at by the H.C.

20/4

There is no concurrence, I am afraid. The balance of the Repudalli Loan is entirely due to Govt. Not having paid its grant-money in full. The Council persuaded with pressure & Loan towards the Govt

Rm 14/4

13346

14/4

D.O. No. 13346-1E, AM — 21/4/32

27 APR 1932

Para 2 on p. 11 above

Sec. Presumably until funds become available the Mc Council will have to pay interest on the 16,000 & odd rupees. The liability of the Council to refund this amount of

P.W.D 12/4

14/4

20/4/32

✓

Fin

21

unspent loan is due
to Govt. not having
paid grant-money to
that extent and I
doubt whether it would
be fair to ask the
Mun. Cl. to pay interest
on the amount.

21.4

Fin.

FINANCE SECTION
22 APR 1932
GOVT. OF MADRAS

Finance (Exp)

(Previous Finance note on pages 11-12 above)

Submitted that the draft order may be perused and the file returned to P.W. & L.S.G.

P.W. & L. 9. WOW
16/3251
22.4.32

---

2 With reference to P.W. & L. Secretary's note on pages 16-17 above, it is submitted that the promise of non-statutory grants to local bodies is always subject to the understanding that the actual disbursement depends upon availability of funds. There is no statutory obligation on the part of Govt. to pay the grant at any specified time.

In the case of loans however, the payment of interest by local bodies is

25 APR 1932

F 14885 Exp
25-4-32

3p

obligatory according to the terms under which loans are taken by them.

26.4.32.

26.4.32.

27.4.32

S

10/5

12 MAY 1932

535

10/5

d. S & (PH) Dept

It is submitted for orders whether the draft order may issue. If so the file may perhaps be sent to the F. & A. Dept for perusal of the note by Finance above, before issuing the draft order.

10/5

10/5

Cmdr S. may see the note of Fin.

12 MAY 1932

11/5

Cmdr

G.S. Govt. 17535-1E, PH

Secy, Thanks. The note-

29

? Finance has not? Kindly cancel arrangement to me. I do not know, wish to pursue the point which is really one for A.S. & to press if no objection

[illegible]
13.5.

SECRETARY TO GOVERNMENT
16 MAY 1932
G. DEPT

P.W.D. Lahore
74°/31-1
13.5.32

Dsl

SECRETARY TO GOVERNMENT
13 MAY 1932
99/Q
G. DEPT.

A.S. Rep. H. Dept.

May be circulated to H. & M.

before return.

13/5/32

14/5

14/5

M. 15/5

15/5

16/5

Noted
Please arrange
to see Supdt about the
for Supdt the work
Formation
in the Circle for 1933-34
for transfer of Rs 16,000 to PD.

16/5

19/5

GOVERNMENT OF MADRAS

Received.....1932. Registered.....1932.

Abstract

Accounts - Bellary Municipal Council - Refund of unspent balance of loan sanctioned for the Water Supply Scheme - Rs.22,044-11-6 - ordered to be credited to Government.

Local Self Government Department

G.O. No. Ms. 1089 P.H., dated 19th May 1932.

Read the following:-

From the Chief Engineer, No.3268-B-31-3 d/18-12-32.
From the Chairman, Municipal Council, Bellary, No.84 dated 4th March 1932.

O r d e r:-

The actual cost of the Bellary Water Supply Scheme is reported to have amounted to Rs.10,07,840-4-6. A sum of Rs.10,29,885-0-0 was however placed at the disposal of the Public Works Department from the following sources:-

(1) From Government grant	Rs. 7,39,750	4	9
(2) From Loans	2,72,720	0	0
(3) From Municipal Council's own funds	17,414	11	3
	Rs.10,29,885	0	0

2. The total grant payable by Government is ~~12/4ths~~ ---- (3/4 of Rs.10,07,840-4-6) or Rs.7.55.880-3-4. Deducting the sum of Rs.7,39,750-4-9 already paid, a sum of Rs.16,129-14-7 has yet to be paid to the Bellary Municipal Council. The expenditure is debitable to "41 - Civil Works - Grants-in-aid etc." Instead of paying this amount ~~the~~ to the Municipal Council Government will when funds become available adjust it against the excess loan refundable to them.

3. The Municipal Council's share of the cost is Rs.2,51,960-1-2 only. Of this amount Rs.17,414-11-3 has been met from the Municipal Council's own funds. The amount of loan payable to the Municipal Council is therefore only Rs.2.34.545-5-11. On the other hand the

Government

Government have actually sanctioned the payment of a loan of --- Rs.2,72,720-0-0. The excess loan sanctioned therefore amounts to Rs.38,174-10-1. This amount should be refunded to Government according to rule No.11(a) of the Rules under the Local Authorities Loans Act 1914. Against this amount the Chief Engineer reports that there is an unspent balance of Rs.22,044-11-6. The Chairman requests that this amount may be credited to Municipal funds, in order to enable him to meet the charges connected with the Bruce-pettah Extension Scheme etc. The Chairman is informed that under the rules referred to above it is not possible to comply with his request. The Chief Engineer is requested to take immediate steps to credit to Government the unspent balance of Rs.22,044-11-6 in part payment of the loan due to Government by the Municipal Council.

4. The Accountant-General is requested to report the amount of outstanding debt due to Government on account of this Scheme, the number of years in which it is yet repayable and the annuity that is payable by the Municipal Council to Government hereafter in view of the reduction of the amount of debt due to Government under the above order.

(By Order of the Government, Ministry of Local Self Govt.)

S.G.Sengodaiyan,
Deputy Secretary to Govt.

To the Chief Engineer through Public Works & Labour Dept.
" Public Works and Labour Department.
" Accountant-General through Finance.
" Finance Department.
" Examiner of Local Fund Accounts.
" Chairman, Municipal Council, Bellary.

F o r w a r d e d
/By Order/

SRM.19.5.32.

Superintendent.

Sectt. 11-5 (a)

4/1/1915

L.S.G(PH) DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied ..		
When examined ..	19/5	
When signed ..		19/5
When despatched ..		

Accounts - Bellary ward - Repond - of unspent balance of loans sanctioned for the water Subbly Scheme - Rs 22,044-11-6 ordered to be credited to Govt.

READ AGAIN G.O. No. ....., dated ..... 19 .

" " " " ..... " ..... 19 .

READ ALSO :—

C. No. 7 ..... From the Chief Engr. ....., No. 3268-B/31.3, dated 18.12. 1931.

" " 9506 " " C.O.C. Bellary. " 841 " 4.3. 1932

" " ..... " " ..... " ..... " ..... 19 .

ORDER.

No. 1089 PH, dated 19/5/1932

C.R.B
Please keep on D/C.
4.1.4

8891
5 .8.15

Dh 8/5

Ki 1.4

The actual cost of the Bellary water Subbly Scheme is reported to have amounted to Rs 10,07,840-4-6. A sum of Rs 10,29,885-0-0 was however placed at the disposal of the P.W.D. from the following sources :-

		Rs
(1)	From Govt. grant	7,39,750-4-9
(2)	.. Loans	2,72,720-0-0
(3)	.. Ward's contributions	17,414-11-3
		10,29,885-0-0

2. The total grant payable by Govt is ($\frac{3}{4}$ of Rs 10,07,840-4-6) or Rs 7,55,880-3-4

Deducting the sum of Rs 7,39,750-4-9

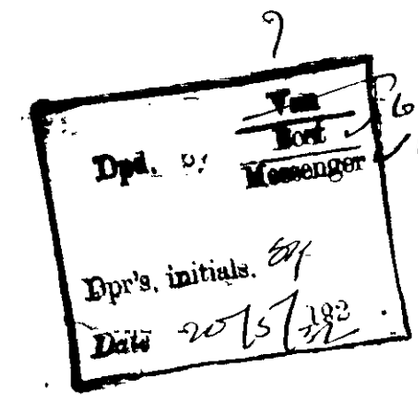
3 × 25 1962 11-4
7,55,885-3-4

7,55,302-4
7,39,750-4-9
16129 14-7

already paid, a sum of Rs 16,129-14-7 has yet to be paid to the Bellary M.C. The expenditure is debitable to "41- Civil works - Grants-in-aid etc" instead of bearing this amount to the M.C. Govt will When funds become available adjust it against the excess loan ~~Rs~~ ~~to be~~ repayable to them. ~~to Govt as explained below.~~

3. The M.C.'s share of the cost is Rs 2,51,960-1-3 only. This amount Rs 17,414-11-9 have been met from the M.C.'s own funds. The amount of loan payable to the M.C. is therefore only Rs ~~2,34,545-5-0~~ 2,34,545-5-11 On the other hand the Govt. have actually sanctioned the payment of a loan of Rs 2,72,720-0-0. The excess loan sanctioned therefore amounts to Rs ~~38,174-11-9~~ 38,174-10-1 This amount should be repayed to Govt ~~xxxx~~ according to ~~the~~ Rule (1) - pg 3. of 11 (1)(a) of the Rules under the Local Authorities Loans Act 1914. Against this amount the C.E. reports that there is an unspent balance of Rs 22,044-11-6. The

The Chairman requests that this Amount may be credited to Municipal funds, so that it may be enable him to meet the charges connected with the Bhadrachalam Extension Scheme etc. The Chairman is informed that under the rules referred to above it is not possible to comply with his request. The Chief Engineer is requested to take immediate steps to credit to Govt the unspent balance of Rs 22,044-11-6 in part payment of the loan due to Govt by the Board.



Scheme the number of years in which it is to be repayable and the

4. The Accountant-General is requested to report the amount of outstanding debt in respect of this Municipality that is payable by the Board to Govt hereafter in view of the reduction in the amount of debt due to Govt under the above order.

To
The Chief Engr. for P.W.D.
The P.W.D.
The Accountant-General for Finance Dept.
The E.L.F.A.
The Comptroller
Copy to B. Section